NASDAQ

THE BAYBACKSTOPE MARKET
LISTING GUALIFICATIONS DEPARTMENT
PRICE BLACKWHILL TUAL)
ROCKVELE AND PORSE

Received SEC

APR 2 2 2008

Washington, DC 20549

Gary Sundick Vice President Listing Qualifications



By Facsimile and First Class Mail

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April 22, 2008

Ms. Cecile Peters
Chief, IT Services
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Dear Ms. Peters:

This is to certify that on April 7, 2008 The Nasdaq Stock Market (the "Exchange") received from Digital Domain (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Common Stock, par value \$0.0001 per share

We further certify that the security described above has been approved by the Exchange for listing and registration upon official notice of issuance.

We understand that the Registrant is seeking effectiveness of the Form 8-A 12(b) concurrently with effectiveness of its 1933 Act Registration Statement, and we hereby join in such request.

Sincerely,

Jary Jurdik

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